

THE ACCOUNTING REVIEW

Index to
Volume XLIV
1969

Published Quarterly by the
AMERICAN ACCOUNTING ASSOCIATION

INDEX TO VOLUME XLIV

<i>Author</i>	<i>Title</i>	<i>Page</i>
ARNETT, HAROLD	Taxable Income vs. Financial Income: How Much Uniformity Can We Stand?.....	482
BACKER, MORTON	Comments on "The Value of the SEC's Accounting Disclosure Requirements".....	583
BEAMS, FLOYD A.	Indications of Pragmatism and Empiricism in Accounting Thought.....	382
BEAMS, FLOYD A.	EDP and the Elementary Accounting Course.....	832
BEDFORD, NORTON M. (AND LEE)	An Information Theory Analysis of the Accounting Process.....	256
BEECHY, THOMAS H.	Quasi-Debt Analysis of Financial Leases.....	375
BENSTON, GEORGE J.	The Value of the SEC's Accounting Disclosure Requirements.....	515
BIERMAN, HAROLD, JR.	Accelerated Depreciation and Rate Regulation.....	65
BIERMAN, HAROLD, JR. (AND DAVIDSON)	The Income Concept—Value Increment or Earnings Predictor.....	239
BRIEF, RICHARD P.	An Econometric Analysis of Goodwill: Some Findings in a Search for Valuation Rules.....	20
BRIGHTON, GERALD D.	Accrued Expense Tax Reform—Not Ready in 1954—Ready in 1969?.....	137
BRUNDAGE, MARJORIE U. (AND LIVINGSTONE)	Simulation of a Time-Sharing Computer Utility System.....	539
BUCKLEY, JOHN W.	Programmed and Non-Programmed Instruction: Integration Criteria in Curriculum Design.....	389
CALL, DWIGHT V.	Some Salient Factors Often Overlooked in Stock Options.....	711
CAREY, JOHN L.	Teachers and Practitioners.....	79
CARMICHAEL, D. R. (AND WILLINGHAM)	New Directions in Auditing Education: A Proposal for the Undergraduate Course.....	611
COLANTONI, CLAUDE S. (AND MANES AND WHINSTON)	Programming, Profit Rates and Price Decisions.....	467
COPELAND, RONALD M.	Textbook Knowledge: Fact or Fiction.....	164
CORCORAN, A. WAYNE	Computers Versus Mathematics.....	359
CRANDALL, ROBERT H.	Information Economics and Its Implications for the Further Development of Accounting Theory.....	457
CRUMBLEY, D. LARRY (AND WOJDAK)	Introducing Important Tax Provisions into Advanced Accounting.....	173
CURRIE, EDWARD M. (AND WITWER)	Gaining a Foothold in Systems Education.....	618
DAVIDSON, SIDNEY (AND BIERMAN)	The Income Concept—Value Increment or Earnings Predictor.....	239
DE COSTER, DON T. (AND ROSEN)	"Funds" Statements: A Historical Perspective.....	124
DEMSKI, JOEL S.	Decision-Performance Control.....	669
DOCKWEILER, RAYMOND C.	The Practicability of Developing Multiple Financial Statements: A Case Study.....	729
DONEY, LLOYD D.	Integrating Accounting and Computerized Data Processing.....	400
FERTAKIS, JOHN P.	On Communication, Understanding, and Relevance in Accounting Reporting.....	680
FIELD, JOHN E.	Toward a Multi-Level, Multi-Goal Information System.....	593
FORD, ALLEN	Should Cost Be Assigned to Conversion Value?.....	818
GLOVER, FRED	Management Decision and Integer Programming.....	300
GOETZ, BILLY E.	The Effect of a Cost-Plus Contract on Transfer Prices.....	398

Page	Author	Title	Page
	GOETZ, BILLY E. GOLDSCHMIDT, V. (AND SMIDT)	A First-Year Accounting Course.....	823
	GONEDES, NICHOLAS J. (AND LARSON)	Valuing the Firm's Durable Assets for Managerial Information.....	317
482	GRAY, JACK (AND SIMMONS)	Business Combinations: An Exchange Ratio Determination Model	720
583		An Investigation of the Effect of Differing Accounting Frame- works on the Prediction of Net Income.....	757
382	GUERIN, FRANCIS J.	An Undergraduate Seminar in Accounting.....	409
832	GYNTHER, REG S.	Some "Conceptualizing" on Goodwill.....	247
256	HAKANSSON, NILS H.	An Induced Theory of Accounting Under Risk.....	495
	HELMKAMP, JOHN G.	Technical Information Center Management: An Accounting De- ficiency.....	605
375	HIGGINS, J. WARREN	The Tax Game.....	615
515	HIRSCH, A. JAY	Dollar-Value and Retail LIFO: A Diagrammatic Approach.....	840
65	HORNGREN, CHARLES T.	Capacity Utilization and the Efficiency Variance.....	86
239	IJIRI, YUJI (AND KAPLAN)	Probabilistic Depreciation and Its Implications for Group De- preciation.....	743
20	IMDIEKE, LEROY F. (AND WEYGANDT)	Classification of Convertible Debt.....	798
137	JENNINGS, ROBERT M. (AND KISTLER)	An Accounting Primer Circa 1831.....	168
539	KACZKA, EUGENE (AND MORRISON)	A New Application of Calculus and Risk Analysis to Cost- Volume- Profit Changes.....	330
389	KAPLAN, R. S. (AND IJIRI)	Probabilistic Depreciation and its Implications for Group Depre- ciation.....	743
711	KISTLER, LINDA H. (AND JENNINGS)	An Accounting Primer Circa 1831.....	168
79	LANDGENDERFER, HAROLD Q. (AND ROBERTSON)	A Theoretical Structure for Independent Audits of Management...	777
611	LARSON, KERMIT D. (AND GONEDES)	Business Combinations: An Exchange Ratio Determination Model	720
467	LARSON, KERMIT D.	Implications of Measurement Theory on Accounting Concept Formulation.....	38
164	LEE, LUCY C. (AND BEDFORD)	An Information Theory Analysis of the Accounting Process.....	256
359	LEV, BARUCH	An Information Theory Analysis of Budget Variances.....	704
457	LIVINGSTONE, JOHN LESLIE	Input-Output Analysis for Cost Accounting, Planning and Control.	48
173	LIVINGSTONE, JOHN LESLIE AND BRUNDAGE)	Simulation on a Time-Sharing Computer Utility System.....	539
618	MANES, RENE P. (AND COLANTONI AND WHINSTON)	Programming, Profit Rates and Price Decisions.....	467
239	MAUTZ, R. K. (AND SKOUSEN)	Some Problems in Empirical Research in Accounting.....	447
124	MAY, PHILLIP T.	System Control: Computers the Weak Link?.....	583
	MECIMORE, CHARLES D.	Integrating EDP into the Elementary Accounting Course—One Approach.....	837
669	MORRISON, THOMAS A. (AND KACZKA)	A New Application of Calculus and Risk Analysis to Cost-Volume- Profit Changes.....	330
729	MOST, KENNETH S.	Two Forms of Experimental Accounts.....	145
400	NEUMANN, FREDERICK L.	The Incidence and Nature of Consistency Exceptions.....	546
680	NICOL, ROBERT (AND SCHWAB)	From Double-Declining-Balance to Sum-of-the-Years' Digits Depreciation: An Optimum Switching Rule.....	292
593	PATON, W. A.	Postscript on "Treasury" Shares.....	276
818	PESCHOW, JEROME K. (AND TAMBRINO)	Workshop in College Placement Accounting.....	623
300	RABY, WILLIAM L.	Tax Allocation and Non-Historical Financial Statements.....	1
398			

Author	Title	Page
RAPPAPORT, ALFRED	Integer Programming and Managerial Analysis.....	297
REVSINE, LAWRENCE	Some Controversy Concerning "Controversial Accounting Changes".....	354
ROBERTSON, JACK C. (AND LANGENDERFER)	A Theoretical Structure for Independent Audits of Management.....	777
ROSEN, L. S. (AND DE COSTER)	"Funds" Statements: A Historical Perspective.....	124
ROSENFIELD, PAUL	Reporting Subjunctive Gains and Losses.....	788
SCHWAB, BERNHARD (AND NICOL)	From Double-Declining Balance to Sum-of-the-Years' Digits Depreciation: An Optimum Switching Rule.....	292
SHWAYDER, KEITH	The Capital Maintenance Rule and the Net Asset Valuation Rule.....	304
SIMMONS, JOHN K. (AND GRAY)	An Investigation of the Effect of Differing Accounting Frameworks on the Prediction of Net Income.....	757
SIMPSON, RICHARD H.	An Empirical Study of Possible Income Manipulation.....	806
SKOUSEN, K. FRED (AND MAUTZ)	Some Problems in Empirical Research in Accounting.....	447
SMIDT, S. (AND GOLDSCHMIDT)	Valuing the Firm's Durable Assets for Managerial Information.....	317
SNAVELY, HOWARD J.	Current Cost for Long-Lived Assets: A Critical View.....	344
SORENSEN, JAMES E.	Bayesian Analysis in Auditing.....	555
SORTER, GEORGE H.	An "Events" Approach to Basic Accounting Theory.....	12
STONE, WILLIARD E.	Antecedents of the Accounting Profession.....	284
TAMBRINO, PAUL A. (AND PESCOV)	Workshop in College Placement Accounting.....	623
THEIL, HENRI	How to Worry About Increased Expenditures.....	27
TRACY, JOHN A.	Bayesian Statistical Methods in Auditing.....	90
TRITSCHLER, CHARLES A.	Statistical Criteria for Asset Valuation by Specific Price Index.....	99
VANCE, LAWRENCE L.	The Road to Reform of Accounting Principles.....	692
WAGNER, JOHN W.	EDP and the Auditor of the 1970's.....	600
WEYGANDT, JERRY J. (AND IMDIEKE)	Classification of Convertible Debt.....	798
WHINSTON, ANDREW (AND COLANTONI AND MANES)	Programming, Profit Rates and Price Decisions.....	467
WILLIAMS, DOYLE Z.	A Profile of CPA Candidates.....	153
WILLINGHAM, JOHN J. (AND CARMICHAEL)	New Directions in Auditing Education: A Proposal for the Undergraduate Course.....	611
WITWER, JOHN L. (AND CURRIE)	Gaining a Foothold in Systems Education.....	618
WOJDAK, JOSEPH F.	A Theoretical Foundation for Leases and Other Executory Contracts.....	562
WOJDAK, JOSEPH F. (AND CRUMBLEY)	Introducing Important Tax Provisions into Advanced Accounting.....	173
YU, S. C.	A Flow-of-Resources Statement for Business Enterprises.....	571

BY TOPICS

Topic	Author	Page
Accelerated Depreciation and Rate Regulation.....	HAROLD BIERMAN, JR.	65
Accounting Primer Circa 1831, An.....	LINDA H. KISTLER AND ROBERT M. JENNINGS	168
Accrued Expense Tax Reform—Not Ready in 1954—Ready in 1969?.....	GERALD D. BRIGHTON	137
Antecedents of the Accounting Profession.....	WILLIARD E. STONE	284
Bayesian Analysis in Auditing.....	JAMES E. SORENSEN	555

<i>Topic</i>	<i>Author</i>	<i>Page</i>
Bayesian Statistical Methods in Auditing.....	JOHN A. TRACY	90
Business Combinations: An Exchange Ratio Determination Model.....	NICHOLAS J. GONedes AND KERMIT D. LARSON	720
Capacity Utilization and the Efficiency Variance.....	CHARLES T. HORNGREN	86
Capital Maintenance Rule and the Net Asset Valuation Rule, The.....	KEITH SHWAYDER	304
Classification of Convertible Debt.....	LEROY F. IMDIEKE AND JERRY J. WEYGANDT	798
Communication, Understanding, and Relevance in Accounting Reporting, On.....	JOHN P. FERTAKIS	680
Computers Versus Mathematics.....	A. WAYNE CORCORAN	359
Current Cost for Long-Lived Assets: A Critical View.....	HOWARD J. SNAVELY	344
Decision-Performance Control.....	JOEL S. DEMSKI	669
Dollar-Value and Retail LIFO: A Diagrammatic Approach.....	A. JAY HIRSCH	840
Econometric Analysis of Goodwill: Some Findings in a Search for Valuation Rules, An.....	RICHARD P. BRIEF	20
EDP and the Auditor of the 1970's.....	JOHN W. WAGNER	600
EDP and the Elementary Accounting Course.....	FLOYD A. BEAMS	832
Effect of a Cost-Plus Contract on Transfer Prices, The.....	BILLY E. GOETZ	398
Empirical Study of Possible Income Manipulation, An.....	RICHARD H. SIMPSON	806
"Events" Approach to Basic Accounting Theory, An.....	GEORGE H. SORTER	12
First-Year Accounting Course, A.....	BILLY E. GOETZ	823
Flow-of-Resources Statement for Business Enterprises, A.....	S. C. YU	571
From Double-Declining-Balance to Sum-of-the-Years' Digits Depreciation: An Optimum Switching Rule.....	BERNHARD SCHWAB AND ROBERT NICOL	292
"Funds" Statements: A Historical Perspective.....	L. S. ROSEN AND DON T. DE COSTER	124
Gaining a Foothold in Systems Education.....	EDWARD M. CURRIE AND JOHN L. WITWER	618
How to Worry About Increased Expenditures.....	HENRI THEIL	27
Implications of Measurement Theory on Accounting Concept Formulation.....	KERMIT D. LARSON	38
Incidence and Nature of Consistency Exceptions, The.....	FREDERICK L. NEUMANN	546
Income Concept, The—Value Increment or Earnings Predictor.....	HAROLD BIERMAN, JR. AND SIDNEY DAVIDSON	239
Indications of Pragmatism and Empiricism in Accounting Thought.....	FLOYD A. BEAMS	382
Induced Theory of Accounting Under Risk, An.....	NILS H. HAKANSSON	495
Information Economics and Its Implications for the Further Development of Accounting Theory.....	ROBERT H. CRANDALL	457
Information Theory Analysis of the Accounting Process, An.....	LUCY C. LEE AND NORTON M. BEDFORD	256
Information Theory Analysis of Budget Variances, An.....	BARUCH LEV	704
Input-Output Analysis for Cost Accounting, Planning and Control.....	JOHN LESLIE LIVINGSTONE	48
Integer Programming and Managerial Analysis.....	ALFRED RAPPAPORT	297
Integrating Accounting and Computerized Data Processing.....	LLOYD D. DONEY	400
Integrating EDP into the Elementary Accounting Course—One Approach.....	CHARLES D. MECIMORE	837
Introducing Important Tax Provisions into Advanced Accounting.....	JOSEPH P. WOJDAK AND D. LARRY CRUMBLEY	173

<i>Topic</i>	<i>Author</i>	<i>Page</i>
Investigation of the Effect of Differing Accounting Frameworks on the Prediction of Net Income, The.....	JOHN K. SIMMONS AND JACK GRAY	757
Management Decision and Integer Programming.....	FRED GLOVER	300
New Application of Calculus and Risk Analysis to Cost-Volume-Profit Changes, A.....	THOMAS A. MORRISON AND EUGENE KACZKA	330
New Directions in Auditing Education: A Proposal for the Undergraduate Course.....	D. R. CARMICHAEL AND JOHN J. WILLINGHAM	611
Postscript on "Treasury" Shares.....	W. A. PATON	276
Practicability of Developing Multiple Financial Statements, The: A Case Study.....	RAYMOND C. DOCKWEILER	729
Probabilistic Depreciation and Its Implications for Group Depreciation.....	YUJI IJIRI AND R. S. KAPLAN	743
Profile of CPA Candidates, A.....	DOYLE Z. WILLIAMS	153
Programmed and Non-Programmed Instruction: Integration Criteria in Curriculum Design.....	JOHN W. BUCKLEY	389
Programming, Profit Rates and Price Decisions.....	CLAUDE S. COLANTONI, RENE P. MANES AND ANDREW WHINSTON	467
Quasi-Debt Analysis of Financial Leases.....	THOMAS H. BEECHY	375
Reporting Subjunctive Gains and Losses.....	PAUL ROSENFIELD	788
Road to Reform of Accounting Principles, The.....	LAWRENCE L. VANCE	692
Should Cost Be Assigned to Conversion Value?.....	ALLEN FORD	818
Simulation on a Time-Sharing Computer Utility System.....	MARJORIE U. BRUNDAGE AND JOHN LESLIE LIVINGSTONE	539
Some Conceptualizing on Goodwill.....	REG S. GYNTHIER	247
Some Controversy Concerning "Controversial Accounting Changes".....	LAWRENCE REVINE	354
Some Problems in Empirical Research in Accounting.....	R. K. MAUTZ AND K. FRED SKOUSEN	447
Some Salient Factors Often Overlooked in Stock Options.....	DWIGHT V. CALL	711
Statistical Criteria for Asset Valuation by Specific Price Index.....	CHARLES A. TRITSCHLER	99
System Control: Computers the Weak Link?.....	PHILLIP T. MAY	583
Tax Allocation and Non-Historical Financial Statements.....	WILLIAM L. RABY	1
Tax Game, The.....	J. WARREN HIGGINS	615
Taxable Income vs. Financial Income: How Much Uniformity Can We Stand?.....	HAROLD E. ARNETT	482
Teachers and Practitioners.....	JOHN L. CAREY	79
Technical Information Center Management: An Accounting Deficiency.....	JOHN G. HELMKAMP	605
Textbook Knowledge: Fact or Fiction.....	RONALD M. COPELAND	164
Theoretical Foundation for Leases and Other Executory Contracts, A.....	JOSEPH A. WOJDAK	562
Theoretical Structure for Independent Audits of Management, A.....	HAROLD Q. LANGENDERFER AND JACK C. ROBERTSON	777
Toward a Multi-Level, Multi-Goal Information System.....	JOHN E. FIELD	593
Two Forms of Experimental Accounts.....	KENNETH S. MOST	145
Undergraduate Seminar in Accounting, An.....	FRANCIS J. GUERIN	409
Value of the SEC's Accounting Disclosure Requirements, The.....	GEORGE J. BENSTON	515

<i>Topic</i>	<i>Author</i>	<i>Page</i>
"Value of the SEC's Accounting Disclosure Requirements, The"		
—Comments on	MORTON BACKER	533
Valuing the Firm's Durable Assets for Managerial Information	Y. GOLDSCHMIDT AND S. SMIDT	317
Workshop in College Placement Accounting	JEROME K. PESCHOW AND PAUL A. TAMBRINO	623

BOOK REVIEWS

<i>Author</i>	<i>Title</i>	<i>Reviewer</i>	<i>Page</i>
Ackoff and Sasieni	Fundamental of Operations Research	ERFAIM TUBRAN	417
American Accounting Association	Accounting Instruction: Concepts and Practices	JAMES M. HEDEGARD	848
American Hospital Association	Cost-Finding and Rate-Setting for Hospitals	RICHARD A. ELNICKI	636
Awad	Business Data Processing	RICHARD L. NOLAN	215
Babcock	Appraisal Principles and Procedures	ORACE JOHNSON	419
Backer and McFarland	External Reporting for Reporting for Segments of a Business	SAMUEL R. SAPIENZA	850
Baker	Cases in Auditing	DOUGLAS R. CARMICHAEL	851
Baughman	The History of American Management	RICHARD H. HOMBURGER	637
Bernstein	Accounting for Extraordinary Gains and Losses	LOYD C. HEATH	639
Boore and Murphy	The Computer Sampler: Management Perspectives on the Computer	B. CONWAY	640
Boutell	Computer-Oriented Business Systems	RICHARD LINDHE	641
Bower, Schlosser, and Zlatkovich	Information Systems: Theory and Practice	ARTHUR E. CARLSON	852
Bower and Welke	Financial Information Systems: Selected Readings	JOHN W. WAGNER	420
Brown	EDP for Auditors	GORDON B. DAVIS	421
Brown	History of Accounting and Accountants	EDWARD PERAGALLO	854
Bunge	Managerial Budgeting for Profit Improvement	RONALD L. OLSON	216
Burke and Smyth	Accounting for Management: Cost Analysis, Planning, Control and Decision-Making	GERALD A. FELTHAM	856
Chommie	Federal Income Taxation	R. G. BERRYMAN	642
Corcoran	Mathematical Applications in Accounting	JOEL S. DEMSKI	218
Cougar and Shannon	FORTRAN IV: A Programmed Instruction Approach	GERALD E. NICHOLS	422
Crawford	Introduction to Data Processing	WERNER G. FRANK	218
Davis	Auditing and EDP	HOWARD F. STETTLER	423
Deinzer	Methodological Presuppositions in Financial Accounting Models	MELVIN N. GREENBALL	644
Deming	Characteristics of an Effective Management Control System in an Industrial Organization	THOMAS R. PRINCE	424
Elliott and Wasley	Business Information Processing Systems	JOSEPH W. WILKINSON	857
Farag	Input-Output Analysis: Applications to Business Accounting	RICHARD MATTESICH	646
Garbis and Frome	Proceures in Federal Tax Controversies	EUGENE L. VOGEL	219
Glans, et. al.	Management Systems	GORDON L. NIELSEN	647

<i>Author</i>	<i>Title</i>	<i>Reviewer</i>	<i>Page</i>
Goldner	Foreign Trade Accounting and Management Handbook	BERT TUCKERMAN	221
Green and Barber	A System of Cost Accounting for Physical Plant Operations in Institutions of Higher Education	WILLIAM C. ERSKINE	859
Greener	Between the Lines of the Balance Sheet: The Plain Man's Guide to Published Accounts	PETER E. M. STANDISH	426
Greenlaw and Fry	FINANSIM	R. BRUCE RICKS	222
Heany	Development of Information Systems	MICHAEL R. MOORE	649
Hofstede	The Game of Budget Control	DAVID GREEN, JR.	428
Jay and Mathews	Government Accounting in Australia	FRANKLIN L. McCARTHY	651
Johnsen	Studies in Multiobjective Decision Models	H. A. HOVERLAND	860
Kafer	Kapitalflussrechnungen	H. PETER HOLZER	222
Keller	A Research Study of Some Aspects of Accounting Education in California	DOYLE Z. WILLIAMS	652
Kirkby	One Hundred Questions in Auditing: With Suggested Answers for Accountancy Examinees	JOHN W. RUSWINCKEL	653
Kolde	International Business Enterprise	EDWIN C. BOMELI	429
Lavine	Manual on Commercial Law: Uniform Commercial Code Edition	GAYLORD A. JENTZ	224
Lazere	Commercial Financing	VINCENT M. JOLIVET	226
Lazzaro	Systems and Procedures: A Handbook for Business and Industry	JAMES B. BOWER	654
Li	Accounting, Computers, Management Information Systems	MYRON URETSKY	655
Lyden and Miller	Planning Programming Budgeting: A Systems Approach to Management	H. R. ANTON	861
Mauriello	Accounting for the Financial Analyst	THOMAS L. HOLTON	226
McCarthy, et. al.	The Federal Income Tax—Its Sources and Applications	CHARLES J. GAA	431
McKean	Public Spending	DENNIS E. MULVIGHILL	433
McKinney	Simulation Gaming for Management Development	ALBERT N. SCHRIEBER	227
Meier, Newell, and Pazer	Simulation in Business and Economics	BRANDT ALLEN	862
Meigs, Johnson, Keller, and Mosich	Intermediate Accounting	LAWRENCE REVINE	863
Minemura	Depreciation Accounting and Economic Analysis	GEORGE J. STAUBUS	657
Mueller and Yoshida	Accounting Practices in Japan	SHINKICHI MINEMURA	659
Murdick and Deming	The Management of Capital Expenditures	SEYMORE SMIDT	435
Ness and Vogel	Taxation of the Closely-Held Corporation	ELI GERBER	435
Pratt	Bank Frauds: Their Detection and Prevention	HANS J. SHIELD	228
Raiffa	Decision Analysis: Introductory Lectures on Choices under Uncertainty	JOEL OWEN	437
Rautenstrauch and Villers	Budgetary Control	GARY A. LUOMA	865
Reid	Mergers, Managers and the Economy	WILLIAM L. KIMBALL	866
Rosen	Cases in Accounting and Business Administration	R. G. LAYBOURN	439
Rosove	Developing Computer-Based Information Systems	H. G. TRENTIN	440

Author	Title	Reviewer	Page
Salmonson Sasaki	Basic Financial Accounting Theory Statistics for Modern Business Decision-Making	HOWARD J. SNAVELY LEONARD W. HEIN	867 229
Schneider	Self-Instructional Guide to Federal Income Taxation	PHILIP JAGOLINZER	869
Smith Smith, Estey, and Vines	Tax Factors in Business Decisions Integrated Simulation	WILLIAM L. RABY JAMES WESLEY DESKINS	660 870
Sobelsohn and Newmann	Annotated CPA Problems and Solutions	RONALD J. PATTEN	871
Sommerfeld, Anderson, and Brock	An Introduction to Taxation	D. LARRY CRUMBLEY	872
Spry-Bailey	Investment Risk & Uncertainty	DONALD F. ISTVAN	230
Stephens and Maxfield	The Federal Estate and Gift Taxes	JOHN H. WILLIAMS	231
Strong and Smith	Management Control Models	LOUIS FRIED	442
Thomas	Readings in Cost Accounting, Budgeting, and Control	FREDERICK B. PUTNEY	662
Vanasse	Statistical Sampling for Auditing and Accounting Decisions: A Simulation	LAWRENCE L. VANCE	663
Van Horne	Financial Management and Policy	ALFRED RAPPAPORT	874
Walden and Seawell	Introductory Accounting: A Management Approach	H. ARTHUR HAVERLAND	232
Welsch, Zlatkovich, and White	Intermediate Accounting	HAROLD Q. LANGEN-DERFER	663
Williams	Preparing Federal Estate and Gift Tax Returns	B. B. WOOLLEY	234
Williams, Deskins, and Fuhrmann	Information Processing Simulation Model	DONALD E. STONE	876
Zausner	Corporate Policy and Investment Community	ABRAHAM J. BRILOFF	235
Zeff	Business Schools and the Challenge of International Business	LEE J. SEIDLER	665

DEPARTMENTS AND ASSOCIATION ITEMS

The Teachers' Clinic	GEORGE C. MEAD	153, 389, 611, 823
News Notes	CHARLES H. GRIFFIN	176, 412, 628, 843
Book Reviews	WILLIAM J. BRUNS, JR.	215, 417, 636
Books Received		443, 666
American Accounting Association		
Audited Annual Report, 1967-68		205
By-Laws (As Revised—1968)		201
Committees, 1968-69		208
Miscellaneous Association Notes		182, 416, 632, 847
Program of 53d Annual Meeting		633
Research Projects in Accounting—1968		186
Research Projects in Process		183